

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: All Political Subdivisions

FROM: Courtney Schaafsma, Budget Director *CS*

RE: Gateway and the Non-Binding Review / Binding Adoption Processes

DATE: August 24, 2012

The purpose of this memo is to further explain how the processes of non-binding review and binding adoption will work in the Indiana Gateway for Government Units ("Gateway").

Instructions for Units Submitting Budgets and/or Tax Rates and Levies to the County Fiscal Body for Non-Binding Review

The Department of Local Government Finance ("Department") has prescribed the County Council Budget Review Worksheet as the form local units of government need to use to transmit budget and tax data to county councils for non-binding review. This worksheet currently resides outside the Gateway environment. Most units attending Department-held budget workshops will receive this form after attending their workshops. This form is also available on the Department's website at <http://www.in.gov/dlgf/6800.htm>.

Knowing that many counties are also requesting additional information from units to facilitate the non-binding review process, the Department will make available to county auditors and their staff a snapshot of Form 4B data as entered in Gateway as of midnight, September 2, for each unit of government in a county. This tool will benefit county auditors and other unit officials by making the process of transmitting this data less time-consuming and potentially paperless. County auditors and their staff will be able to access this snapshot of Form 4B directly in Gateway by clicking a link that will appear on the right side of the "Unit Main Menu" in the Gateway Budgets application.

In order to make this snapshot of data useful, units are encouraged, but not required, to enter data in the published column of Form 4B in Gateway before midnight, September 2. This tool is designed only to supplement, not replace, the data transmitted to counties with the County Council Budget Review Worksheet.

After the county council completes non-binding review, the unit will need to submit its budget forms in Gateway within 48 hours of adoption by the unit's fiscal body. **The last possible day to submit budget forms in Gateway is Monday, November 5.**

Instructions for Units Submitting Budgets, Tax Rates, and Tax Levies to a County, City, or Town Fiscal Body for Adoption

The Department requires units whose budgets, tax rates, and tax levies are adopted by a county, city, or town fiscal body to complete most of their budget forms in Gateway prior to midnight, September 2. The following forms should be completed in Gateway by unit officials by this deadline:

- Current Year Financial Worksheet (formerly Line 2 Worksheet),
- Debt Worksheet (for units intending to collect a levy for a debt service fund),
- Form 1 Budget Estimate (published columns only),
- Form 2 Estimate of Miscellaneous Revenue,
- Form 3 Notice to Taxpayers,
- Form 4A Budget Report (published columns only),
- Form 4B Budget Estimate – Financial Statement – Proposed Tax Rate (published columns only).

On September 2, access to the Gateway Budget application for unit officials will revert to read-only. Only the county, city, or town fiscal body will have editing and submitting permissions after this date.

The county auditor, city controller, or clerk-treasurer is responsible for ensuring the unit's proposed budgets and tax levies are correctly advertised, the Form 3 is submitted in Gateway once the information has been sent to newspapers for publishing, and the proof of publication is uploaded to Gateway in a legible format. In addition, the auditor, controller, or clerk-treasurer is responsible for preparing the Form 4 template in Gateway and uploading the signed ordinance to Gateway once the fiscal body adopts the unit's budgets, tax rates, and tax levies.

If the county, city, or town fiscal body adopts the budgets, tax rates, and tax levies as submitted by the unit, the county auditor, city controller, or clerk-treasurer will need to move amounts on the Form 1, 4A, and 4B from the published columns to the adopted columns, sign all the forms with the correct four-digit personal identification number ("PIN"), and submit the forms in Gateway.

If the county, city, or town fiscal body reduces the budgets and/or tax rates and tax levies, the county auditor, city controller, or clerk-treasurer may contact the Department to allow the unit official back into Gateway to make the necessary changes. Because budget forms need to be submitted to the Department within 48 hours of adoption, this request should be made the morning of the following business day after adoption. Once the Department provides the unit official with permission to edit the budget forms, he or she will have 24 hours to make the necessary changes. The unit official should contact the Department and the county auditor, city controller, or clerk-treasurer once changes have been made to the budget forms. At this time, the unit official's permissions in Gateway will once again revert to read-only. The auditor, controller, or clerk-treasurer will then have 24 hours to review, sign, and submit the budget forms in Gateway.

Units submitting budgets, tax rates, and tax levies to a county, city, or town fiscal body for binding adoption are not subject to non-binding review by the county council.

Requests to the Department regarding changes in Gateway permissions or other Gateway – related questions should be sent to gateway@dlgf.in.gov.

Other questions regarding the budget process may be directed to Budget Director Courtney Schaafsma at cschaafsma@dlgf.in.gov or (317)234-3937.